

**CALIFORNIA STATE AUDITOR  
621 Capitol Mall, Suite 1200  
Sacramento, CA 95814**

October 16, 2017

**SECOND NOTICE OF ADDITION OF DOCUMENTS AND INFORMATION  
TO RULEMAKING FILE**

Pursuant to the requirements of Government Code sections 11346.8 (d), 11346.9 (a), and 11347.1, the California State Auditor is providing notice that documents and other information which the agency has relied upon in adopting the proposed regulations have been added to the rulemaking file and are available for public inspection and comment.

The documents and information added to the rulemaking file are as follows:

- *Government Auditing Standards (The Yellow Book)*, 2011 Revision, United States Government Accountability Office (<http://www.gao.gov/> as of October 13, 2017).

These documents are available for public inspection at the California State Auditor's office located at 621 Capitol Mall, Suite 1200, Sacramento, CA from October 16, 2017 through October 31, 2017 between the hours of 8:00 a.m. and 5:00 p.m. A copy of this notice with live links to the above listed documents may also be viewed on the State Auditor's website at [www.auditor.ca.gov](http://www.auditor.ca.gov). If you have any comments regarding the documents and other information, written comments must be submitted to the California State Auditor by 5:00 p.m. on October 31, 2017, to:

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Office of Legal Services  
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Fax: (916) 323-0913  
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All written comments received by October 31, 2017, which pertain to the above-listed documents and other information will be reviewed and responded to by the California State Auditor's staff as part of the compilation of the rulemaking file.